



COVERAGE INSTRUCTIONS AND DEFINITIONS OF E-COMMERCE SALES,
AUXILIARY ESTABLISHMENTS, LEASED DEPARTMENTS AND CONCESSIONS

I. Coverage Instructions

This report covers all retail establishments, leased departments and concessions in the United States operated by the company identified in the label and its subsidiaries. Exclude any operating units which submit separate Current Retail Trade reports to the U.S. Census Bureau.

II. E-Commerce Sales are sales of goods and services where an order is placed by the buyer or price and terms of the sale are negotiated over an Internet, extranet, EDI network, electronic mail, or other online system. Payment may or may not be made online.

III. Auxiliary establishments are facilities primarily engaged in furnishing supporting services (such as warehouses, garages, and central administrative offices) to your retail establishments.

IV. Leased Departments and Concessions are separate businesses that lease space on the premises of another business.

SPECIFIC INSTRUCTIONS FOR COMPLETING ITEMS 4, 5, 6, AND 7

Item 4 – Sales and Report Period

INCLUDE

- Cash and credit sales of merchandise whether or not payment was received
Leased departments and concessions operated in other establishments
E-commerce sales if not submitted on a separate monthly retail report
Wholesale sales made by retail establishments covered by this report
Receipts from layaway purchases
Receipts from the rental or leasing of vehicles, equipment, instruments, tools, etc.
Receipts from deliveries
Receipts from installations, maintenance, repairs, alterations, storage, and other such services
Value of trade-ins taken as part payment for other merchandise
Excise taxes (such as those on gasoline, liquor, and tobacco) which are levied on the manufacturer or wholesaler and included in the cost of goods purchased by this firm

EXCLUDE

- Sales taxes collected from customers and paid directly to a local, State, or Federal tax agency
Leased departments and concessions operated by other firms in your retail establishments
Carrying or other finance charges
Commissions from vending machine operators
Nonoperating receipts (such as interest income, income from investments, and receipts from the rental or sale of real estate)
Commissions from sales of government lottery tickets
Sales from auxiliary establishments

DEDUCT

- Refunds and allowances for returned goods
The actual value of rebates and discounts granted to the purchaser, even if granted as an increase in trade-in allowance

Automotive Dealers

INCLUDE

- In e-commerce the sales of cars where a binding sales price is established online through the dealer's or a third party's web site
Charges for dealer preparation, warranty charges, and delivery costs
Combined sales for all new and used car locations and service facilities within the immediate vicinity of the new car showroom when such locations are considered integral parts of the "new car" business and separate books are not maintained for their operations

Automotive Dealers – Continued

EXCLUDE receipts from customers for tag and title fees, licenses, etc., forwarded to State or local licensing agencies.

Item 5 – Merchandise Inventories (End of Month)

INCLUDE

- Merchandise if title has passed to you, including merchandise in transit in the United States
Merchandise under contract for sale
Merchandise owned by this firm but held by others for sale on consignment
Merchandise in auxiliary establishments
Merchandise of leased departments and concessions which you operate or own but are located in other establishments

EXCLUDE

- Fixtures, equipment, and supplies not held for sale
Merchandise owned by others such as those held on consignment
Merchandise held outside the United States
Merchandise of leased departments and concessions operated by other firms in your retail establishments

Item 6 – Method of Inventory Cost Determination

If your firm does not use the last-in, first-out (LIFO) and/or LIFO retail method of cost determination, go to item 7.

If your firm uses either LIFO method –

- but does not maintain monthly records on a LIFO basis, go to item 7
and maintains monthly records on a LIFO basis, report the LIFO value of total inventories, the LIFO reserve, the total inventories subject to LIFO, and the total inventories not subject to LIFO

Item 7 – Number of Retail Establishments

INCLUDE

- Total number of retail establishments, leased departments, and concessions covered by this report
Leased departments and concessions operated by this firm in other establishments

EXCLUDE

- Auxiliary establishments
Leased departments and concessions operated by other firms in your retail establishments

REMARKS – If more space is required, continue on a separate sheet.

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